

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	Civil Action No.: 1:24-cv-142
)	
v.)	
)	
DAVID J. SEEGER; COMPUTER MDz;)	
MANUFACTURERS AND TRADERS TRUST)	
COMPANY, as Custodian;)	
69 DELAWARE AVENUE ASSOCIATES, LLC;)	
WORKERS' COMPENSATION BOARD OF)	
THE STATE OF NEW YORK;)	
NEW YORK STATE DEPARTMENT OF)	
TAXATION AND FINANCE;)	
ERIE COUNTY; and CITY OF BUFFALO,)	
)	
Defendants.)	

COMPLAINT

The United States of America, with the authorization of a delegate of the Secretary of the Treasury and at the direction of a delegate of the Attorney General, pursuant to 26 U.S.C. §§ 7401 and 7403, brings this action to enforce federal tax liens upon certain real property in Buffalo, New York, belonging to the judgment debtor, David J. Seeger. In support thereof, the United States alleges as follows:

JURISDICTION AND PARTIES

1. Jurisdiction over this action is conferred upon this Court under 28 U.S.C. §§ 1331, 1340 and 1345 and 26 U.S.C. §§ 7402 and 7403.
2. David J. Seeger resides within the jurisdiction of this Court.
3. Computer MDz is named as a party to this action because it may claim an interest in the property upon which the United States seeks to enforce its federal tax liens.

4. Manufacturers and Traders Trust Company, as custodian, is named as a party to this action because it may claim an interest in the property upon which the United States seeks to enforce its federal tax liens.

5. 69 Delaware Avenue Associates, LLC, is named as a party to this action because it may claim an interest in the property upon which the United States seeks to enforce its federal tax liens.

6. The Workers' Compensation Board of the State of New York is named as a party to this action because it may claim an interest in the property upon which the United States seeks to enforce its federal tax liens.

7. The New York State Department of Taxation and Finance is named as a party to this action because it may claim an interest in the property upon which the United States seeks to enforce its federal tax liens.

8. The City of Buffalo is named as a party to this action because it may claim an interest in the property upon which the United States seeks to enforce its federal tax liens.

THE SUBJECT PROPERTY

9. The real property upon which the United States seeks to enforce its federal tax liens is located at 17 St. Johns Place in the City of Buffalo, Erie County, New York 14201 (hereinafter the "Property"), within the jurisdiction of this Court, and is more fully described as:

ALL THAT TRACT OR PARCEL OF LAND, located in the City of Buffalo, Erie County, New York, being part of Block 73 in said City beginning at a point in the northerly bounds of St. John's Place 135 feet west of Wadsworth Street; thence westerly along said northerly line of St. John's Place 45 feet; thence at right angles northerly 109.5 feet; thence at right angles easterly and parallel to

St. John's Place 45 feet; thence southerly at right angles to said line of St. John's Place 109.5 feet to the point or place of beginning.

ENFORCEMENT OF FEDERAL TAX LIENS

10. David J. Seeger acquired title to the Property by Referee's Deed dated July 20, 2001, and recorded on September 27, 2001, in Book 10989 at Page 5883 in the Erie County Clerk's Office.

11. On the dates set forth in the table below a delegate of the Secretary of the Treasury made income tax assessments against David J. Seeger for the following tax periods that remain unpaid as follows, including statutory interest and additions through January 9, 2024:

<i>Tax Period Ending</i>	<i>Assessment Date</i>	<i>Balance Due with accruals through 01/9/2024</i>
12/31/2000	12/03/2001	\$29,288.23
12/31/2001	11/25/2002	\$20,723.30
12/31/2004	07/10/2006	\$27,436.93
12/31/2005	12/04/2006	\$38,222.51
12/31/2006	12/24/2007	\$67,452.52
		TOTAL: \$183,123.49

On the dates set forth in the table below a delegate of the Secretary of the Treasury made assessments against David J. Seeger for Form 941 employer's quarterly tax liabilities (including amounts withheld from employees) for the following tax periods which remain unpaid as follows, including statutory interest and additions through January 9, 2024:

<i>Tax Period Ending</i>	<i>Assessment Date</i>	<i>Balance Due with accruals through 01/09/2024</i>
06/30/2001	07/04/2005	\$5,072.63

12/31/2001	09/13/2004	\$5,899.50
03/31/2002	07/04/2005	\$31,077.70
06/30/2002	07/04/2005	\$31,152.57
09/30/2002	07/04/2005	\$31,901.64
12/31/2002	07/04/2005	\$31,524.80
03/31/2003	09/13/2004	\$27,729.04
06/30/2003	07/04/2005	\$30,875.76
09/30/2003	07/04/2005	\$30,572.10
12/31/2003	07/04/2005	\$30,292.19
03/31/2004	07/04/2005	\$30,001.31
06/30/2004	07/04/2005	\$29,688.57
09/30/2004	07/04/2005	\$29,397.42
12/31/2004	07/11/2005	\$30,603.00
03/31/2005	07/25/2005	\$2,459.91
09/30/2005	01/09/2006	\$16,399.11
12/31/2005	03/06/2006	\$14,221.33
03/31/2007	06/25/2007	\$3,078.07
12/31/2007	03/03/2008	\$3,777.97
03/31/2008	04/13/2009 07/27/2009	\$19,436.02
06/30/2008	04/13/2009	\$41,677.59
09/30/2008	04/13/2009	\$41,053.47
		TOTAL: \$517, 891.70

12. On October 9, 2006, a delegate of the Secretary of the Treasury made a penalty assessment against David J. Seeger pursuant to 26 U.S.C. § 6721 for failure to file Forms W-2, Wage and Tax Statements, for the tax period ending December 31, 2003, which remains unpaid with a balance due of \$20,162.07, including statutory interest and additions through January 9, 2024.

13. Notice of each assessment listed in paragraphs 11, 12, and 13 and demand for its payment was properly made on David J. Seeger.

14. Despite notice of the assessments listed in paragraphs 11, 12, and 13 and demand for their payment, David J. Seeger has failed, neglected, or refused to fully pay the liabilities and there remains due and owing a total of \$721,177.26, plus statutory interest and additions from January 9, 2024.

15. Pursuant to 26 U.S.C. §§ 6321 and 6322, on the dates of the assessments listed in paragraphs 11, 12, and 13, federal tax liens arose in favor of the United States upon all property and rights to property belonging to David J. Seeger, including the Property.

16. On June 5, 2017, judgment was entered in *United States v. David Seeger*, individually and d/b/a David Seeger Esq., case number 1:09-cv-00970-WMS-HKS in the United States District Court for the Western District of New York, in favor of the United States and against David Seeger in the amounts of: \$133,936.15, plus statutory additions from and after March 30, 2017 for his unpaid income tax liabilities for tax years 2000, 2001, 2004, 2005, and 2006; \$377,187.21, plus statutory additions from and after March 30, 2017 for his unpaid Form 941 employer's quarterly tax liabilities for quarterly tax periods ending June 30, 2001, December 31, 2001 through March 31, 2005, September 30, 2005, December 31, 2005, March 31, 2007,

December 31, 2007, March 31, 2008 through September 30, 2008; and \$14,607.82, plus statutory additions from and after March 30, 2017 for his unpaid 26 U.S.C. § 6721 penalty for tax period ending December 31, 2003.

17. Abstracts of Judgment in the total amount of \$525,731.18, plus statutory interest and additions from March 30, 2017, were recorded with the Erie County Clerk's Office on November 29, 2007, creating a judgment lien.

18. Pursuant to 26 U.S.C. § 6322, the assessment liens imposed by section 6321 for the liabilities described in paragraphs 11, 12, and 13 continue to attach to the Property because the assessed liabilities have not been satisfied and because the period for enforcing the assessment liens has been extended by the judgment obtained for those liabilities.

19. Notices of federal tax lien with respect to the tax liabilities described in paragraphs 11, 12 and 13 were recorded with the Office of the City Register of the City of New York as set forth in the table below:

Tax Type	Tax Period Ending	Recording Date	Erie County Book Type/Book/Page
Income	12/31/2000	11/20/2002	Q110-9589
		04/14/2011 (refile)	Q234-8096
		11/18/2021 (refile)	Q340-1316
Income	12/31/2001	09/13/2005	Q147-7463
		08/17/2012 (refile)	Q250-7355
		04/21/2022 (refile)	Q343-7621
Income	12/31/2004	12/29/2005	Q171-4556
		12/29/2015 (refile)	Q287-7584
Income	12/31/2005	05/04/2007	Q176-9853
		08/09/2016 (refile)	Q293-7545
Income	12/31/2006	05/20/2008	Q194-1178
		10/25/2017 (refile)	Q306-4950
941	12/31/2001 03/31/2003	04/14/2005	Q143-8489
		03/17/2014 (refile)	Q269-1159
941	06/30/2001	09/13/2005	Q147-8122

	03/31/2002 06/30/2002 09/30/2002 12/31/2002 06/30/2003	09/09/2014 (refile)	Q274-1140
941	09/30/2003 12/31/2003 03/31/2004 06/30/2004 09/30/2004	09/13/2005	Q147-8122
		09/09/2014 (refile)	Q274-1142
941	12/31/2004	09/29/2005	Q148-8173
		09/09/2014 (refile)	Q274-1144
941	03/31/2005 09/30/2005	03/27/2006	Q157-2144
		05/05/2015 (refile)	Q280-7925
941	12/31/2005	01/16/2007	Q172-1194
		05/05/2015 (refile)	Q280-7927
941	03/31/2007	02/13/2008	Q189-6311
		08/09/2016 (refile)	Q293-7543
941	12/31/2007	06/10/2008	Q194-8480
		10/25/2017 (refile)	Q306-4952
941	03/31/2008 06/30/2008 09/30/2008	05/29/2005	Q209-3369
		09/10/2018 (refile)	Q315-6535
6721	12/31/2003	01/16/2007	Q172-1194
		05/15/2015 (refile)	Q287-7586

20. The United States is entitled to enforce the federal tax liens described in paragraphs 11, 12, and 13 against the Property pursuant to 26 U.S.C. § 7403 and to have the entire Property sold in a judicial sale (including by a receiver if requested by the United States), free and clear of all claims, liens, or interests of the parties, including any rights of redemption, with the proceeds of the sale distributed: first, to pay the costs of sale, including any expenses incurred to secure and maintain the Property; second, to the City of Buffalo, New York and Erie County, New York, to pay any real estate taxes due and owing which are entitled to priority under 26 U.S.C. § 6323(b)(6); third, to the United States to pay the liabilities described above,

except to the extent that the Court determines that another party has a superior right, title, or interest.

WHEREFORE, the United States requests that this Court:

(1) determine and adjudge that the federal tax liens securing the tax liabilities described in paragraphs 11, 12, and 13, plus statutory interest and additions, attach to the Property and order that the federal tax liens upon the Property be enforced and that the property be sold in a judicial sale (including by a receiver if requested by the United States), free and clear of any right, title, lien, claim or interest of the parties herein, including any rights of redemption, with the proceeds of the sale distributed: first, to pay the costs of the sale, including any expenses incurred to secure and maintain the Property; second, to the City of Buffalo, New York and Erie County, New York;; third, to the United States toward satisfaction of David J. Seeger's tax liabilities, except to the extent the Court determines that another party has a superior claim, lien, or interest; and

(2) award the United States its costs and such further relief as the Court deems just and proper.

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